

ATTACHMENT 4
REPORTS OF WORK

NOTE: Not all routine reports required of the contract's terms and conditions are delineated in this Attachment. For example, a large business prime contractor will be required to submit the Subcontract reports Individual Subcontracting Report (ISR) and Summary Subcontracting Report (SSR) (formerly SF 294 and SF 295) through the Electronic Subcontracting Reporting System (eSRS) and contractors who are provided Government Furnished Property (GFP) will have to provide an annual GFP property report.

Additionally all reports called for in the terms and conditions of this contract and this Reports of Work shall be calculated as part of the established fixed price and/or fixed rate portion of the contract. The cost of development and submission of any routine reports shall not be charged as an Other Direct Cost, nor will additional direct labor hours be allocated to prepare and submit the required reports. Each report shall cite the contract number and identify the U.S. Environmental Protection Agency as the requiring agency.

The reports delineated here are contract specific and the Contractor shall furnish copies of these routine reports as designated in the table below. The distribution and summary indicates the format (or media) for submission of Contractor's reports. NOTE: H = Hard Copy (paper) and E = Electronic (CD ROM Disk) and EM = Electronic Mail (email).

DISTRIBUTION Deliverable	No. of copies	Format	Addressee
1. Monthly Progress Report	1	E	Contracting Officer
Part 1: Contract Summary	1	E	Contract Level Contracting Officer's Representative
Part 2: TO/TDD Reports			
Part 3: Contract Invoice Backup Report	1	EM	OSC TDD Specific Only
Part A – TO Summary			
Part B TO Cost Reimbursable Cost Detail Report			
Weekly Task Order Status Report	1	EM	Contract Level Contracting Officer's Representative
Site Related Financial Reports	1	EM	Contract Level Contracting Officer's Representative
	1	EM	OSC TDD Specific Only
2. Invoices	See Section G Clause 1552.232-70 Submission of Invoices	See Section G Clause 1552.232-70 Submission of Invoices	See Section G Clause 1552.232-70 Submission of Invoices
3. Annual Report of Contractors Owned/Leased ER Equipment Report	1	EM	Regional Removal Manager
	1	EM	Regional Response Manager
	1	EM	Contract Level Contracting Officer's Representative
	1	EM	OSWER OEM
4. Annual ICS Training Report	1	EM	Regional Removal Manager

	1	EM	Regional Response Manager
	1	EM	Contract Level Contracting Officer's Representative
	1	EM	OSWER OEM
5. Annual Allocation of Non-Site Costs	1	EM	Program Costing Staff
	1	EM	Contract Level Contracting Officer's Representative
6. Annual Report on Environmentally Preferable Practices	1	EM	Contracting Officer
	1	EM	Contract Level Contracting Officer's Representative
	1	EM	Regional Environmental Preference Coordinator
	1	EM	National Environmental Preference Coordinator

1. MONTHLY PROGRESS REPORT

The Contractor shall prepare Monthly Progress Reports which provide EPA with information on the combined financial and technical status of individual Task Orders/Technical Direction Documents and the overall contract. The Progress Report shall include narrative discussions of work performed as well as financial data to enable the Agency to assess Contractor progress and compliance with work schedules and budgets.

The Monthly Progress Reports and invoices shall cover the same calendar period to enable EPA to use both documents for invoice and progress reviews. Data elements used in both documents must be calculated using the same method to ensure that contract data presented in the monthly progress report match the same information presented in the monthly invoice.

Progress Report Part 1: Contract Summary

Contractors shall use the Summary Section of the Progress Report to provide EPA with a two to five page overview narrative which describes contract level activities and utilization. It shall highlight key activities, deviations from planned schedules and budgets, and corrective actions taken and or planned, including changes of personnel, and outstanding actions awaiting Contracting Officer authorization, noted with the corresponding task order.

The Summary shall also include a set of defined management indicators. At a minimum, the Summary portion of the monthly Progress Report shall consist of a narrative and the Management Indicators Report: task orders which have used at least 85% of their ceilings and task order projections of labor hours and costs for next reporting period.

Progress Report Part 2: Task Order Level/Technical Direction Document Reports

Contractors shall use this section of the monthly Progress Report to provide EPA with Task Order Level/Technical Direction Document technical and financial information. Technical information is reported by the Contractor in a narrative statement. The narrative statement for each TDD shall address the following:

- (a) A summary and highlights of progress and difficulties encountered on the TDD during the reporting period..

- (b) A detailed description of work accomplished to support the cost.
- (c) A tabular summary showing planned and actual start and completion dates for each of the TDD tasks, percent complete for each active task, and schedule variance;
- (d) A discussion of schedule variance and the corrective actions taken and planned during the reporting period.
- (e) A list of anticipated TDD activities with a schedule of deliverables for the subsequent reporting period.

The Contractor shall provide a list of outstanding actions awaiting Contracting Officer authorization, noted with the corresponding Task Order and Technical Direction Document number, such as subcontractor, overtime approvals, and work plan approvals.

Progress Report Part 3: Contract Invoice Backup Report Contract Summary

This contract level report enables EPA to compare the total current and cumulative hour and dollar charges by cost element for the invoice period. Cost data is reported on this form in the major billing categories, including hourly loaded fixed rates and extended costs (by labor category); specialized labor; travel; subcontracts; equipment, other direct costs (ODCs) and amount claimed for the reporting period. Labor hours and burdened labor hour dollars (incurred hours multiplied by the fixed loaded rate) are tracked by labor categories. The total on this report must match the cumulative totals on the individual invoices.

Progress Report Part 3A: Report Task Order Summary

This report shows current and cumulative hours and dollars expended for the invoice period for each active Task Order and Technical Direction Document by action code, by operable unit or by unit name or number and by action sequence number. Cost data is reported on this form in the major billing categories, including hourly loaded fixed rates and extended costs (by labor category) for Indefinite Delivery/Indefinite Quantity labor utilized during the invoice period; specialized labor; travel; subcontracts; equipment, other direct costs (ODCs) and total costs. Labor hours and burdened labor hour dollars (incurred hours multiplied by the fixed loaded rate) are tracked by labor categories. This report also records direct labor hours and dollars by labor category and by individual names. The total of these reports must match the totals on the invoice itself.

Progress Report Part 3B: Task Order Travel & Cost Reimbursable Cost Detail Report

Detailed information for analysis by the Government on local and out of town travel expenses for each active task order and technical direction document is required. A lump sum figure is calculated for local travel data by task. Conversely, out of town travel is recorded by task, by destination and by person. The purpose and dates of the trip are also noted. A subtotal for each trip must be shown and a total for all monthly travel invoiced. The total of these reports must match the totals on the invoice.

Detailed information by Task Order and by Technical Direction Document on current Cost Reimbursable Costs, which include: specialized labor, equipment, subcontracts, and other miscellaneous costs. Note that the total for all Task Orders/Technical Direction Documents must match the total of "Cost Reimbursable Costs (excluding Travel)" on the current invoice.

The monthly report shall specify financial status at the Contract level as follows:

- (1) For the current period, display the amount claimed.
- (2) For the cumulative period and the cumulative contract life display: the amount obligated, amount originally invoiced, amount paid, amount suspended, amount disallowed, and remaining approved amount. The remaining approved amount is defined as the total obligated amount, less the total amount originally invoiced, plus total amount disallowed.
- (3) Labor hours.

- (a) A list of employees, their labor categories, the number of hours worked for the reporting period.
- (b) For the current reporting period, display the expended direct labor hours (by EPA contract labor hour category), and the total loaded direct labor costs.
- (c) For the cumulative reporting period and cumulative contract period display: the negotiated and expended direct labor hours (by EPA contract labor hour category) and the total loaded direct labor costs.
- (d) Project the estimated direct labor hours and costs to be expended during the next reporting period.
- (e). Display the current dollar ceilings in the contract, net amount invoiced, and remaining amount for the following categories: fixed price; fixed rate Indefinite Delivery/Indefinite Quantity Labor for Level A and Non-level A personnel and Other Direct Costs (ODCs).
- (f) Unbilled allowable costs. Display the total costs incurred but unbilled for the current reporting period and cumulative for the contract.

This submission does not change the notification requirements of the "Limitation of Cost" or "Limitation of Funds" clauses requiring separate written notice to the Contracting Officer.

The reports shall be submitted to the following addresses on or before the 15th of each month following the first complete reporting period of the contract. See EPAAR 1552.232-70, Submission of Invoices, paragraph (e), for details on the timing of submittals.

1 (a) Weekly Task Order Status Report

The Contractor shall provide a weekly Task Order Status Report to the Contracting Officer's Representative. Task Order Status report is a one line status of all active Technical Direction Documents for each Task order in a spreadsheet format. The report includes: Site Name, TDD Activity, TDD Number, EPA COR, Completion Date, a brief description of TDD status/EPA action needed, TDD Hours, TDD Hours To Date, Hours Remaining, Percentage of Hours Used, TDD Cost, Cost To Date, Cost Remaining, Percentage of Cost Used, Hourly Cost to Date. It will include an overall total for each TDD, TDD Type and overall total for all active TDDs.

1 (b) Site Related Financial Reports:

The Contractor shall provide daily costs within 24 hours of all TDDs where such cost documentation is required by the OSC or EPA COR. Upon request one hard copy shall be submitted to the OSC or EPA COR.

The Contractor shall provide site related financial reports per request of EPA COR or Contracting Officer's Representatives. This report shall be submitted in hard copy to the requestor(s).

2. INVOICES

Separate invoices must be submitted for each task order issued under this contract for removal or non-removal TDD's. Invoices shall be submitted in accordance with the instructions provided in Attachment 5 "INVOICE PREPARATION INSTRUCTIONS".

The monthly and annual general requirements for site specific invoicing are contained in Attachment 6 "SITE SPECIFIC INVOICING INSTRUCTIONS".

3. ANNUAL REPORT OF CONTRACTOR OWNED/LEASED EMERGENCY RESPONSE EQUIPMENT

The contractor shall provide an inventory of Standardized Emergency Response Equipment as of September 30th and due on November 15th of each contract year (See Section B for a Emergency Response Equipment list). This report should include all equipment to which the contractor has access. The report should indicate whether the contractor (1) Owns the equipment (2) Rents or leases the equipment (3) Has guaranteed access to the equipment. The contractor should also indicate access to any other equipment they have access to that may be relevant to emergency response but is not listed in Section B This inventory should be distributed to the Regional Removal Manager, Contracting Officer's Representative, and OSWER OEM.

If the contractor is awarded more than one RST, START or ERRS contract with the agency, only one annual report will be submitted, but distribution will be to all agency personnel indicated above for each contract.

4. ANNUAL INCIDENT COMMAND SYSTEM TRAINING (ICS) REPORT

The contractor shall provide an annual ICS Report to the Contracting Officer's Representative, Regional Removal Manager, and OSWER/OEPPR as of September 30th and due on November 15th of each contract year. This report should include all efforts made by the contractor to maintain the training requirements as specified in the PWS (Attachment 1).

If the contractor is awarded more than one RST, START or ERRS contract with the agency, only one annual report will be submitted, but distribution will be to all agency personnel indicated above for each contract.

5. ANNUAL ALLOCATION OF NONSITE COSTS REPORT

(a) The contractor shall submit an allocation report annually on a Federal fiscal year (FY) basis. The purpose of this report is to allocate all payments made by EPA to the contractor for non site specific activities to the sites worked on by the contractor during the FY. Examples of non site specific activities include program management, contract fees (base, fixed, and award), and other tasks given to the contractor for non site specific work.

(b) Within 120 days after the end of each FY, the contractor shall provide the Program Costing Staff (PCS) of the Office of Financial Management, EPA the total amount of all paid invoices for the annual allocation period. PCS will reconcile this amount and confirm the total amount paid. Once the contractor receives confirmation of the reconciliation amount, the contractor shall submit two draft copies of the Annual Allocation Report to EPA within 60 days after receipt of the reconciled invoice amounts. The paragraph below titled, "Annual Allocation Report", lists the required submissions for the Annual Allocation Report.

(c) PCS will review the draft report and notify the contractor either verbally or in writing of any corrections required for the final report. Two copies of the final report incorporating all of the necessary corrections are due 30 days after receipt of this notice. The final report shall also include a signed statement certifying that the data provided to EPA is supported by the contractor's accounting records. No changes should be made to the contractor's accounting system.

(d) In addition to the two copies of the final reports, the contractor shall also submit the Summary of Allocation report in EXCEL via email to appropriate staff within PCS. The reports shall be sent to:

Director, Program Costing Staff
Environmental Protection Agency Office of Financial Management (2733R)
Ariel Rios Building 1200 Pennsylvania Avenue,
N.W. Washington, D.C. 20460

(e) When the contract performance period ends at other than the end of the FY, the contractor will provide the amount to be allocated 90 days after submission of the last invoice following contract expiration. The time requirements for submission of draft and final reports noted in the paragraphs above will apply.

(f) If the contractor is submitting Annual Allocation Reports on costs incurred during FY 2014 and earlier, the contractor may combine each FY's report into one report. Approval must be granted by the appropriate staff within the Program Costing Staff, OFM before the reports can be combined.

Allocation Methodology

Initial Steps:

Before beginning the allocation process, the contractor must perform four tasks:

- 1) Provide Invoice listing to EPA in order for EPA to reconcile the paid amounts, 2) Identify costs charged to sites with SSIDs and without SSIDs,
- 3) Redistribute costs for sites which initially did not have SSIDs, but which were subsequently assigned an EPA SSID, and
- 4) Identify which of the non site activity costs should be allocated to sites:

The contractor shall delineate the amount of non site specific costs into the following nonsite categories:

Program Management (National & Regional, multisite project management, if applicable) Payments made to the contractor for the specific management and administration of the contract or multisite work assignment as a whole. This includes contract fees except for fees applicable to individual sites.

Site Support Non Site Activities payments for activities which relate to, support, and/or benefit the sites worked on by the contractor.

Program Wide Non Site Activities payments for activities which support the overall Superfund program beyond the sites worked on under this contract; they are global in nature and purpose. These costs will not be allocated to sites in the annual allocation process.

Capital Equipment: equipment with an individual cost over \$5,000.00 and a useful life of greater than one year.

Startup Costs (mobilization) costs incurred generally in the first year and associated with efforts benefitting the entire contract term, e.g., quality assurance plans.

(g) The contractor shall allocate the non site activity costs to sites, program wide nonsite costs, and other appropriations using an allocation method that reflects the causal/beneficial relationship of the nonsite costs to site costs. The preferred allocation method is a total cost base. However, with the approval of the Director, Program Costing Staff, OFM, the contractor may use an alternate methodology.

In addition, special allocations may be required as follows:

All equipment with a unit value of \$5,000.00 or greater and a useful life of greater than one year shall be depreciated over its useful life and allocated to sites.

The allocation of amortized equipment costs should reflect equipment usage on the sites. The preferred depreciation procedure is either a straight line or actual usage basis. A depreciation schedule shall be maintained and submitted to EPA at contract expiration.

Startup costs, if applicable, shall be amortized over the life of the contract.

Payments made for costs incurred in previous fiscal years, if material, shall be allocated in a separate report. If the contractor is unsure whether a paid amount is material, the contractor should contact the Director, Program Costing Staff, OFM.

ANNUAL ALLOCATION REPORT

Required:

Master Allocation Schedule Statement of Allocation Methodology Listing of all invoices paid during the Federal fiscal year (with invoice numbers and amounts)

Certification of Contractor Records (final report only)

Required if applicable:

Schedule of Startup Costs
Schedule of Capital Equipment Depreciation
Schedule of Non Site Activities

(h) The contractor should refer to "Instructions for Performing the Annual Allocation of Non Site Specific Costs" for a detailed explanation and illustration of the allocation process and methodology. Questions regarding any Annual Allocation requirements, requests for instructions, and spreadsheet templates, should be referred to the Director, Program Costing Staff, OFM at (202) 564-3160 or Jill Beresford at (202) 564-3145 or email at beresford.jill@epa.gov.

6. ANNUAL REPORT ON ENVIRONMENTALLY PREFERABLE PRACTICES

The Contractor shall submit a report, detailing the environmentally preferable activities accomplished or purchases made within the previous 12 month period from 1 October to 30 September. The format described in Attachment 7 shall be used in completing this annual report. The contractor shall submit the report to the Regional Contracting Officer, Contracting Officer's Representative, Regional Environmental Preference Coordinator, and National Environmental Preference Coordinator, before November 15 of each year (contact information to be provided at contract award).

If the contractor is awarded more than one RST, START or ERRS contract with the agency, only one annual report will be submitted, but distribution will be to all agency personnel indicated above for each contract. This report must include efforts made on each contract listed by contract number.